--- 9 Cigarettes - imperforate - “Imperial Tobacco” ---

The nine cigarette “Series of 1923” was engraved when the Budget of 1922 increased the excise duty on *small cigarettes* from $ 6.00 to $ 7.50 per thousand, and the manufacturers intended to decrease the ten cigarette pack to nine cigarettes. In the following year the Budget in 1923 once again decreased the excise duty to $ 6.00 (an election promise?), and the stamp apparently was not used extensively - at least I have not seen a used copy dated from the 1920’s.

When the Budget of 1932 reduced the excise duty on *small cigarettes*, from $ 6.00 to $ 4.00 per thousand cigarettes, “Imperial Tobacco” discontinued their 10¢ eight cigarette pack, and introduced a *premium* nine cigarette pack, overprinting a red Roman **10c** on **RC-275** to indicate no price increase, and also began the production of a *regular* ten cigarette package, *initially* overprinting the imperforate “Series of 1915” ten cigarette **RC-237** with their red Roman **10c** to indicate the reduced price on the larger package. I have not seen nine cigarette packaging using **RC-279** dated after February 1934
cf. [c: \ RC_STAMPS \ 1923 \ 9 cigarettes - 6-10D]

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, the companies in attempting to maintain a 10¢ price on their brands reduced the size of the ten cigarette package to nine cigarettes - producing a host of provisionals while the definitive nine cigarette Series “C” die was engraved and printing plates were prepared.

When the Budget of June 24th 1940 increased the excise duty on small cigarettes to $ 6.00 per thousand, the manufacturers once again reduced their package sizes by one per ten, or major fraction thereof, and nine cigarettes became a package of eight. “Imperial Tobacco”, “Macdonald Tobacco” and BABN all overprinted their *on-hand* obsolete nine cigarette sheets for provisional use at eight cigarettes under the 1940 Budget.

--- the 9 provisional “Imperial Tobacco” overprint on RC-381 - 1939 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, the companies in attempting to maintain a 10¢ price on their brands reduced the size of the ten cigarette package to nine cigarettes. “Imperial Tobacco” overprinted their *on-hand* sheets the ten cigarette stamp in black ink with a central 8 mm. Gothic **9**, plus 4 mm. bottom corner *killer squares* ■ as the company provisional **RC-433**.

★**RC-433** - **9** on 10 cigarettes, imperf, coded **CJC / 6-10D** by “Imperial Tobacco” in September 1939

--- BABN's provisional 5 mm. 9 overprint on RC-381 as used by "Imperial Tobacco" - 1939 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, the companies in attempting to maintain a 10¢ price on their brands reduced the size of the ten cigarette package to nine cigarettes. To provide temporary provisionals BABN overprinted their sheets of the ten cigarette imperforate in black ink with three horizontally stacked central 8 x 1 mm. *killer bars*, with a 5 mm. Gothic **9** at each side, plus four horizontally stacked 4 mm. *killer bars* at the bottom corners, as **RC-464**.

★**RC-464** - **9** on 10 cigarettes, imperf, coded **CJC / 6-10D** by "Imperial Tobacco" in September 1939

[★RC-464]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	CJC	AJD	---	---

--- 9 Cigarettes - "Series of 1923" - imperforate - used by "Imperial Tobacco" - 1939 ---

As a temporary measure in September 1939 "Imperial Tobacco" used the imperforate nine cigarette "Series of 1923"stamp.

★**RC-279** - 9 cigarettes, imperf, "Series of 1923",coded **CJC / 6-10D** by "Imperial Tobacco" in September 1939

--- 9 Cigarettes - the definitive Series “C” - imperforate - as used by “Imperial Tobacco” - 1939-40 ---

The imperforate nine cigarette Series “C” definitive was ready for use by late September 1939. The hidden letters “H-U” must indicate that the die was approved in mid-1939.

--- the cancellation reads horizontally upright - 10 copies to date ---

★**RC-379** - 9 cigarettes, imperf, coded **CJC / 6-10D** by “Imperial Tobacco” in September 1939

[★RC-379]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	**AJD**	**BJD**	**CJD**
1940	**AKA**	**BKA**	**CKA**	**AKB**	**BKB**	**CKB**	---	---	---	---	---	---

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When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand cigarettes, and simultaneously decreased the maximum weight of *small cigarettes* from 3 pounds to 2½ pounds per thousand, the manufacturers responded by again reducing their package sizes by one cigarette per pack of ten, and the pack of nine became eight cigarettes retailing for 10¢ across Canada, except in the Province of Quebec.

On July 1st 1940, the Province of Quebec, abolishing all previous provincial and municipal sales taxes, had introduced a flat 10% tax on tobacco products. This added an additional Quebec 1¢ tax on the 10¢ eight cigarette package, and to alleviate complaints about the 11¢ price in the Province of Quebec, early in 1941 the manufacturers reduced their Quebec package to seven cigarettes for sale at 10¢, and also produced a Quebec 15¢ ten cigarette package.

--- 9 Cigarettes - the definitive Series “C” - perforated 11 - surcharged by BABN for June 1942 ---

--- scanned at 200% scale ---

★**RC-629** - **2c.** / EXCISE/ TAX on 9 cigarettes, perf 11- as surcharged by BABN for the June 1942 Budget

Does the perforated stamp exist without this 1942 surcharge?

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 9 cigarettes \ 6-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
April 25th 2014, JBH